



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 29, 2023

Stephen Girsky  
Chief Executive Officer  
VectoIQ Acquisition Corp. II  
1354 Flagler Drive  
Mamaroneck, NY 10543

**Re: VectoIQ Acquisition Corp. II**  
**Form 10-K for the fiscal year ended December 31, 2021**  
**Filed April 15, 2022**  
**File No. 001-39855**

Dear Stephen Girsky:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction